



Bill Postmus
Assessor

Mission Statement

The Assessor's Office performs the state mandated function to:

- a. *Locate, describe, and identify ownership of all property within the county.*
- b. *Establish a taxable value for all property subject to taxation.*
- c. *List all taxable value on the assessment roll.*
- d. *Apply all legal exemptions.*
- e. *Protect the rights of taxpayers.*

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government for the people.

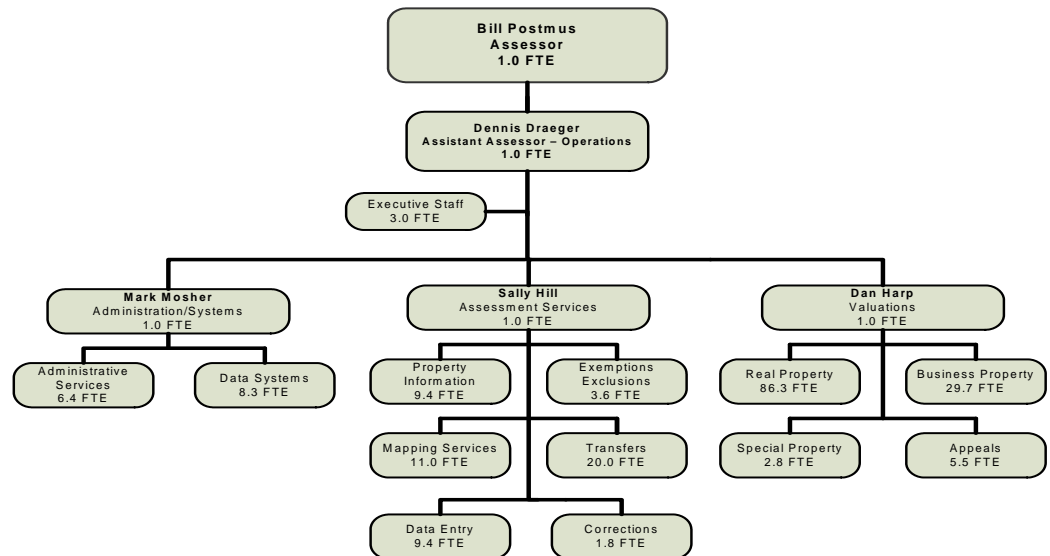
GOALS

**PUBLISH THE ANNUAL
ASSESSMENT ROLL
TIMELY/ACCURATELY**

**ENHANCE
OPERATIONAL
EFFICIENCY AND
PRODUCTIVITY**

ASSESSOR

ORGANIZATIONAL CHART



DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all locally taxable property including residential, commercial, business and personal. The Assessor maintains current records on approximately 752,000 parcels of real property, 31,000 business property accounts and 37,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions as well as exclusions including parent-to-child and senior/disabled persons transfer of base year value.

The Valuations division is responsible for real, personal, business and special property valuations and appeals. District offices provide public assistance regarding questions of ownership, mailing addresses, parcel numbers and assessed values.

The Assessment Services division provides mapping, change of ownership, change of address and data entry services.

The Support Services division provides computer systems maintenance, payroll, mail services and fiscal services.

2008-09 SUMMARY OF BUDGET UNITS

	Appropriation	Revenue	Local Cost	Staffing
Assessor	19,138,707	1,050,000	18,088,707	212.2*

* Budgeted staffing varies from the organizational chart total staffing above as positions have been cut in accord with the Grand Jury recommendations as well as the removal of the general fund backfill of the Property Tax Administration program.

GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

GOAL 1: PUBLISH THE ANNUAL ASSESSMENT ROLL TIMELY AND ACCURATELY.

Objective A: Process changes of ownership.

Objective B: Establish a value for appraisable events.

Objective C: Apply timely filed exemptions.

MEASUREMENT	2006-07 Actual	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
1A. Percentage complete of change of ownership documents received for each assessment year.	N/A	99.5%	99.5%	99.5%	95.5%
1B. Percentage complete of appraisable events received for each assessment year (e.g. changes of ownership, new construction, etc.).	N/A	98%	93%	93%	90%
1C. Percentage complete of timely filed claims for exemption (e.g. homeowner's, welfare, church, etc.) received for each assessment year.	N/A	99.5%	99.5%	99.5%	95.5%

Status

Government Code Sections 15640 and 15642 define that the State Board of Equalization shall perform assessment practice surveys for each California county and define the scope of the surveys. Revenue and Taxation Code Section 75.6 indicates that minimum assessment levels are needed for the county to be eligible to recover costs associated with administering supplemental assessments and that the county must obtain at least 95% of the assessment level as determined by the Board's most recent survey. Surveys are conducted every 4 years.

In the 2008-09 budget, the general fund backfill of the State Property Tax Administration Program (PTAP) was discontinued. The loss of this \$2.1 million funding resulted in the loss of staff. This coupled with the increase in applications for property value reductions provided by Prop.8 has resulted in a strained workload. Consequently, within current staffing levels and any possible further reductions in staff, it is anticipated that completed processes will be lower than years previous.

GOAL 2: ENHANCE OPERATIONAL EFFICIENCY AND PRODUCTIVITY.

Objective A: Increase training opportunities for staff.

MEASUREMENT	2006-07 Actual	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
2A. Percentage increase in staff training hours (e.g. Continuing Education Units training required to maintain appraisal certifications; training to update staff on continually changing property tax administration laws; refresher training in public service skills, etc.).	N/A	N/A	N/A	N/A	2%

Status

This is a new goal for 2009-10. A baseline based on the number of actual training hours will be established at the end of 2008-09 so that accomplishments can be measured for 2009-10. The California State Board of Equalization requires that certified appraisal staff complete 12 or 24 hours annually to maintain their certification (depending on whether it is a permanent or advanced certification). The goal is to achieve this requirement and to have the non-certified staff complete a minimum of 4 hours of training annually.

2007-08 ACCOMPLISHMENTS

- ❖ Installed Symposium phone monitoring system to identify peak taxpayer calling periods requiring additional staff
- ❖ Improved the imaging project to make additional document types available to all Assessor staff to increase efficiency
- ❖ Implemented e-filing of Business Property statements
- ❖ Implemented Appraisal Evaluation Services (AES) Prop 8 mass appraisals
- ❖ Provided taxpayer relief by processing reductions in value within two weeks to the victims of the 2007 wildfires wherein 500+ homes were destroyed

2009-10 REQUESTS FOR ADDITIONAL GENERAL FUND FINANCING

Brief Description of Policy Item, CIP, or BPI reserve funds request	Budgeted Staffing	Appropriation	Dept. Revenue	Local Cost
1. Facility Security Assessment Project (CIP one-time funding)	-	\$200,000	-	\$200,000

The Sheriff's Department's Office of Safety and Security completed a Security Facility Assessment on June 18, 2008 of the Assessor's offices located at 172 W. Third Street. The Assessor's Office would like to secure CIP financing to complete the recommendations included in the July 23, 2008 Sheriff's assessment report in order to ensure the safety of Assessor staff.

MEASUREMENT	2006-07 Actual	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
P1. Percentage completion of the safety recommendations by the Sheriff's Office of Safety and Security.					100%

2009-10 PROPOSED FEE ADJUSTMENTS

The department is not requesting any proposed fee adjustments for 2009-10.

If there are questions about this business plan, please contact Mark Mosher, Administrative Manager, at (909) 387-6584.

